IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 4:17-cv-1474
Plaintiff,	)	
	)	
v.	)	
	)	
(1) A. DENNIS BROOKS,	)	
(2) CHANTAL M. BROOKS,	)	
(3) TRUSTEES OF WINDING TRAILS	)	
ESTATES, and	)	
(4) ST. LOUIS COUNTY DEPARTMENT	)	
OF REVENUE,	)	
	)	
Defendants.	)	
	)	

COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT AND TO ENFORCE FEDERAL TAX LIENS

The United States, for its complaint against defendants, alleges as follows:

1. The United States brings this suit to reduce to judgment federal income tax assessments made against A. Dennis Brooks and Chantal M. Brooks, as identified below. In addition, the United States seeks to enforce federal tax liens against the real property identified below, and obtain an order for its sale.

2. This action is authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of a delegate of the Attorney General of the United States under 26 U.S.C. §§ 7401 and 7403.

JURISDICTION AND VENUE

3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. § 7402(a).

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396 because A. Dennis Brooks and Chantal M. Brooks reside within this District, and the real property at issue is located within this District.

THE PARTIES

5. Plaintiff is the United States of America.

6. Defendant A. Dennis Brooks resides at the real property at issue, located at 16663 Clayton Rd., Wildwood, Missouri 63011, and he is named as a party to Counts I and III of the Complaint.

7. Defendant Chantal M. Brooks resides at the real property at issue, 16663 Clayton Rd., Wildwood, Missouri 63011, and she is named as a party to Counts II and III of the Complaint. Chantal M. Brooks is the spouse of A. Dennis Brooks.

8. Defendant Trustees of Winding Trails Estates are responsible for overseeing the administration of Winding Trails Subdivision, a residential enclave in the western portion of St. Louis County, Missouri. It is named as a party to Count III of the Complaint, pursuant to 26 U.S.C. § 7403(b), because it may claim an interest in the real property at issue. It has an office located at #3 Hollenberg Court, Bridgeton, Missouri 63044.

9. St. Louis County Department of Revenue is named as a party to Count III of the Complaint, pursuant to 26 U.S.C. § 7403(b), because it may claim an interest in the real property at issue. It has an office located at 41 South Central Avenue, Clayton, Missouri 63105-1799.

COUNT I

REDUCE A. DENNIS BROOKS'S FEDERAL TAX LIABILITIES TO JUDGMENT

10. The United States incorporates by reference the allegations set forth in paragraphs 1-6 as if set forth herein.

11. A. Dennis Brooks and Chantal M. Brooks failed to file federal income tax returns for tax years 1998, 1999, 2000, 2002 and 2003 despite having sufficient income requiring them to do so.

12. On the dates, for the tax years, and in the amounts set forth below, a delegate of the Secretary of the Treasury made assessments for federal income tax, interest and penalties against A. Dennis Brooks. The unpaid balances of A. Dennis Brooks's income tax liabilities, through March 1, 2017, are also shown below:

Tax Year	Assessment Date	Assessed Tax	Assessed Interest	Assessed Penalties	Unpaid Balance as of 3/1/2017
1998	May 28, 2007	$72,513.00	$42,426.04	$12,269.25	$63,364.64
1999	May 28, 2007	$35,590.00	$22,715.49	$8,124.50	$100,058.46
2000	May 28, 2007	$58,502.00	$17,757.65	$8,298.00	$96,823.38
2002	May 28, 2007	$144,175.00	$39,994.84	$30,574.50	$319,220.40
2003	May 28, 2007	$38,755.00	$3,199.97	$3,099.00	$31,095.87
				TOTAL	**$610,562.75**

13. The Internal Revenue Service ("IRS") gave A. Dennis Brooks notices of the assessments and made demands for payment on or about the dates of the assessments.

14. Despite notices and demands for payment, A. Dennis Brooks failed to pay the outstanding tax liabilities in full.

15. By reason of the foregoing, as of March 1, 2017, A. Dennis Brooks is indebted to the United States in the total amount of $610,562.75 for the unpaid federal income tax liabilities

referred to in paragraph 12, plus interest that has accrued and continues to accrue on the amounts owed to the United States as allowed by law.

WHEREFORE, the United States respectfully requests that the Court enter judgment on Count I of this Complaint in its favor and against A. Dennis Brooks in the amount of $610,562.75, plus interest that has accrued and will continue to accrue from March 1, 2017 as allowed by law, together with such other and further relief as the Court deems just and proper, including awarding the United States its costs and expenses incurred in this suit.

COUNT II
REDUCE CHANTAL M. BROOKS'S TAX LIABILITIES TO JUDGMENT

16. The United States incorporates by reference the allegations set forth in paragraphs 1-5, 7 and 11 as if set forth herein.

17. On the dates, for the tax years, and in the amounts set forth below, a delegate of the Secretary of the Treasury made assessments for federal income tax, interest and penalties against Chantal M. Brooks. The unpaid balances of Chantal M. Brooks's income tax liabilities, through March 1, 2017, are also shown below:

Tax Year	Assessment Date	Assessed Tax	Assessed Interest	Assessed Penalties	Unpaid Balance as of 3/1/2017
1998	May 28, 2007	$72,513.00	$42,426.04	$12,269.25	$63,364.64
1999	May 28, 2007	$35,590.00	$22,715.49	$8,124.50	$100,058.46
2000	May 28, 2007	$58,502.00	$17,757.65	$8,298.00	$96,823.38
2002	May 28, 2007	$144,175.00	$39,994.84	$30,574.50	$319,220.40
2003	May 28, 2007	$38,755.00	$3,199.97	$3,099.00	$31,095.87
				TOTAL	**$610,562.75**

18. The IRS gave Chantal M. Brooks notices of the assessments and made demands for payment on or about the date of each assessment.

19. Despite notices and demands for payment, Chantal M. Brooks failed to pay the outstanding tax liabilities in full.

20. By reason of the foregoing, as of March 1, 2017, Chantal M. Brooks is indebted to the United States in the total amount of $610,562.75 for the unpaid federal income tax liabilities referred to in paragraph 17, plus interest that has accrued and continues to accrue on the amounts owed to the United States as allowed by law.

WHEREFORE, the United States respectfully requests that the Court enter judgment on Count II of this Complaint in its favor and against Chantal M. Brooks in the amount of $610,562.75, plus interest that has accrued and will continue to accrue from March 1, 2017 as allowed by law, together with such other and further relief as the Court deems just and proper, including awarding the United States its costs and expenses incurred in this suit.

COUNT III

ENFORCE THE FEDERAL TAX LIENS

21. The United States incorporates by reference the allegations set forth in paragraphs 1-20 as if set forth herein.

22. On or about February 26, 2015, A. Dennis Brooks and Chantal M. Brooks acquired the real property located at 16663 Clayton Rd., Wildwood, Missouri 63011 (hereinafter the "Wildwood Property"). The Wildwood Property's legal description is as follows:

> Lot 263 of Winding Trails Plat 1, according to the Plat thereof recorded in Plat Book 192 Page 12 of the St. Louis County Recorder's Office.

23. By virtue of the assessments referred to in paragraphs 12 and 17, the notices and demands for payment referred to in paragraphs 13 and 18, and due to A. Dennis Brooks and

Chantal Brooks failure to pay, federal tax liens arose in favor of the United States on the date of each of the assessments and attached to all of A. Dennis and Chantal M. Brooks' property and rights to property, including after-acquired property such as the Wildwood Property. (See 26 U.S.C. §§ 6321, 6322).

24. On or about November 1, 2007, the IRS filed a Notice of Federal Tax Lien in St. Louis County, Missouri with respect to the outstanding federal income tax liabilities due from A. Dennis Brooks and Chantal M. Brooks as referred to in paragraphs 12 and 17.

25. Accordingly, the federal tax liens referred to in paragraph 23 may be enforced against the Wildwood Property and the property sold with the sale proceeds distributed in a manner that the Court may determine. See 26 U.S.C. § 7403(c).

WHEREFORE, the United States respectfully requests that the Court enter judgment on Count III of this Complaint in its favor and against all defendants as follows:

A. That the Court declare that the United States' federal tax liens are valid and subsisting liens and attached to all property and rights to property of A. Dennis Brooks and Chantal Brooks, including the Wildwood Property;

B. That the Court order that the federal tax liens described in paragraph 23 be enforced against all property and rights to property of A. Dennis Brooks and Chantal Brooks, including the Wildwood Property;

C. That the Court order that the Wildwood Property be sold either publicly or privately, free and clear of all liens and claims of the parties to this suit, and that those persons occupying the Wildwood Property leave and vacate the property;

D. That the Court order and decree that if any of the defendants claim an interest in the Wildwood Property senior to the federal tax liens, then each such defendant must affirmatively demonstrate that interest;

E. That the Court order and determine the relative priorities of the parties' claims or liens, if any, encumbering the Wildwood Property, and direct the proceeds from any sale to be made in accordance with that determination; and

F. That the Court grant the United States its costs incurred in the commencement and prosecution of this action and such other and further relief as the Court deems proper and just.

Dated: May 5, 2017

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